Saskatchewan
Municipal
Board

Annual Report 2000

Saskatchewan Municipal Board

for the year ending
December 31, 2000

Honourable Ron Osika
Minister Responsible

Saskatchewan Municipal Board

2151 Scarth Street
Regina, Saskatchewan
S4P 3V7

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LETTER OF TRANSMITTAL

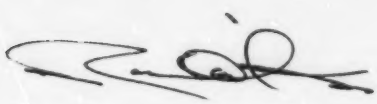
Regina, Saskatchewan

To Her Honour
The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor of the
Province of Saskatchewan

Your Honour:

I have the honour to submit herewith the Annual Report for the Saskatchewan Municipal Board for the year ending December 31, 2000. The financial statements included in the report were prepared by the Board in accordance with guidelines of the Department of Finance.

Respectfully submitted,



Ron Osika,
Minister Responsible
for Saskatchewan Municipal Board

101-04721/

Message From the Chair

It is my pleasure to present the annual report of the Saskatchewan Municipal Board for the year 2000.

Refinement of our policy and procedures will provide for efficient management of 2001 reassessment appeals as well as an expected increase in the incidence of applications for capital borrowing and local improvement projects.

I wish to express my appreciation for the dedicated support of all board and staff members.

B. Graham McNamee, Chair

Mission

To ensure financial credibility for cities, towns, villages, northern municipalities and school divisions, and ensure appeals respecting planning, assessment, fire prevention, municipal boundary and property maintenance are heard and decided.

Mandate

The Saskatchewan Municipal Board is legislatively mandated and the board is empowered to exercise discretion of a judicial nature. Major activities include:

- provide a service to cities, towns, villages, northern and rural municipalities and the general public to hear appeals at the provincial level on matters that require a specialized knowledge. Common matters of appeals include planning and development, assessed values of real property; local improvement assessments; tax exempt status of a property; conservation and development area authorities; property maintenance orders; and orders and certificates issued by the provincial fire commissioners' office.

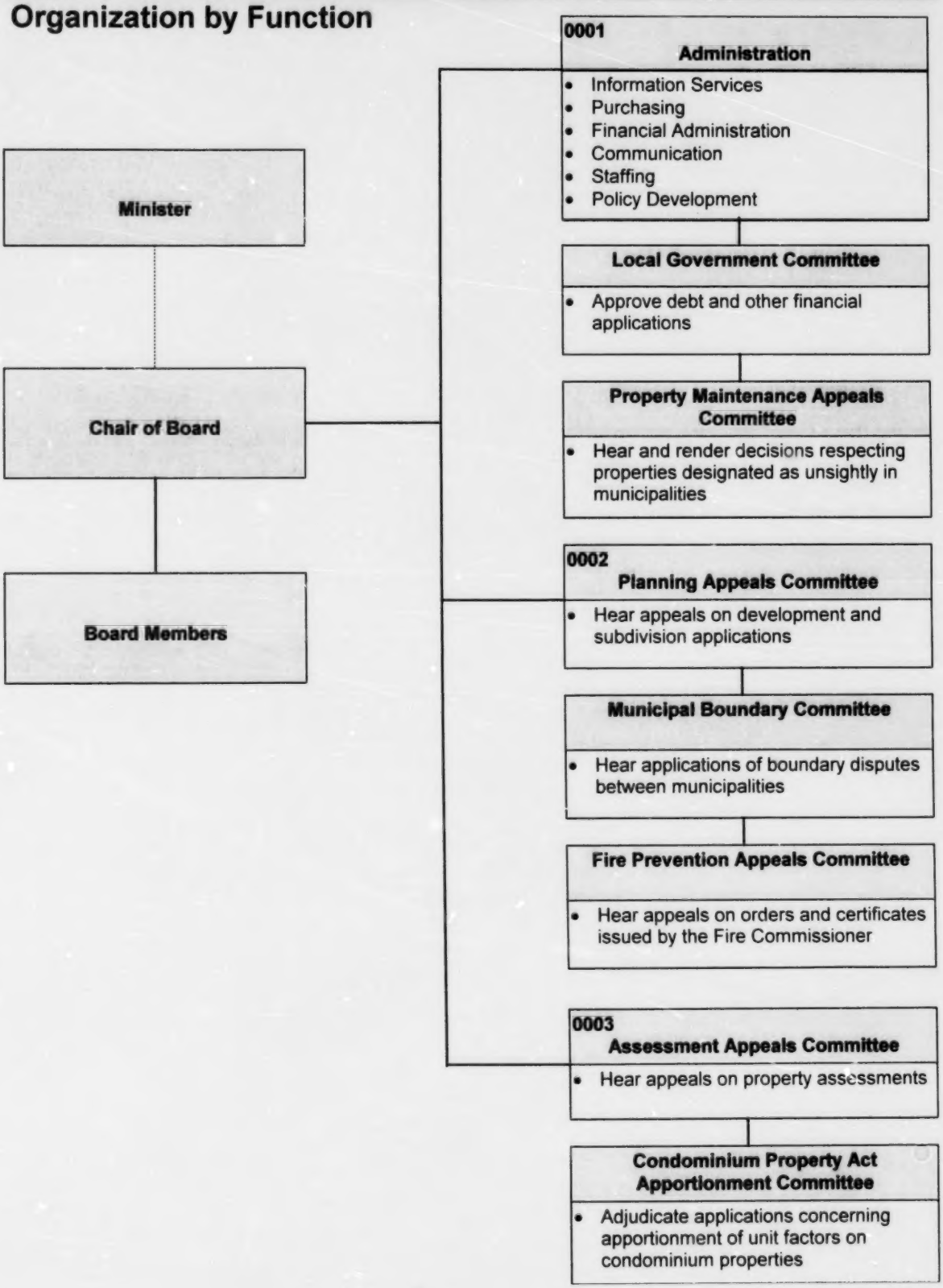
- assist local authorities by reviewing long term debt applications to ensure financial stability;

- provide advice and approvals to cities, towns, villages, northern municipalities and school divisions on capital financing, debt management, investment policy, utility rates and local improvements;

- collect outstanding debenture debt for union hospitals;

- decide applications for alteration of municipal boundaries or amalgamation of municipalities, where inter-municipal agreement is not present.

Organization by Function



Legislation

The board accomplishes its mandate through a number of Acts. Enabling legislation is listed below:

The Agricultural Societies Act
The Assessment Management Agency Act
The Cemeteries Act
The Condominium Property Act, 1993
The Conservation and Development Act
The Education Act
The Environmental Management and Protection Act
The Federal-Provincial Agreements Act
The Fire Prevention Act, 1992
The Health Districts Act
The Housing and Special-care Homes Act
The Industrial Towns Act
The Lloydminster Charter
The Lloydminster Hospital Act, 1948
The Local Government Election Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Municipal Debentures Repayment Act
The Municipal Development and Loan (Saskatchewan) Act
The Municipal Industrial Development Corporations Act
The Northern Municipalities Act
The Planning and Development Act, 1983
The Public Libraries Act, 1996
The Rural Municipality Act, 1989
The Rural Telephone Act
The Saskatchewan Housing Corporation Act
The Subdivisions Act
The Urban Municipality Act, 1984
The Watershed Associations Act

Strategic Direction

Our Goals in 2001

- Conduct hearings and render decisions in a timely fashion.
- Communicate with clients on the appeal process, how to appeal and the role of the board.
- Accommodate legislative amendments by reviewing internal processes, policy and procedures to ensure that appeals are heard in an appropriate time frame and in accordance with amendments.
- Establish procedures and/or regulations to hear appeals de novo (new evidence) for owners of similar properties in multiple jurisdictions or for complicated industrial or commercial assessment appeals which are allowed to bypass local boards and proceed directly to the board.
- Allocate resources to hear appeals appropriately.
- Review local authorities borrowing requests in a timely manner to accommodate provincial/federal grant applications.
- Investigate board's services to see if any information can be provided through the internet for efficiency purposes

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives and policy development and implementation for the board and its committees.

Management is to ensure the integrity of financial data reported by the board. This responsibility is fulfilled through preparation and presentation of financial information and other data in accordance with guidelines developed by Department of Finance, with exceptions specifically noted.

The Financial Administration Manual and the Treasury Board Accounting and Reporting Manual provide for internal accounting controls, policies and procedures. Employees exercise their best judgment to ensure the accurate reporting of activities and use of financial resources. Existing internal controls provide reasonable assurance assets are safeguarded and financial records are reliable for use in preparing financial information and maintaining accountability of assets.

Financial Overview

In 1999-00, Saskatchewan Municipal Board's budget of $1.09 million was divided into three general areas: Administration/Local Government Committee; Planning Appeals; and Assessment Appeals. Funding was distributed according to the figures shown in Figure No. 1 which indicates the actual for 1999-2000 and budget estimates for 2000-2001.

Revenue is derived from filing fees for appeals, which are received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities. Figure No. 2 shows a breakdown of revenues received for the 1999-2000 fiscal year, which are deposited in the province's General Revenue Fund.

Asset Management and Protection

Personnel: Includes Board members, out-of-scope staff as well as in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data: Includes local area network with 13 desktop computers connected to the network. Data includes word processing files, spreadsheet applications, revenue and expenditure system, a database to track appeal status for assessment appeals and remote access to government accounting and human resources systems and internet access. Policy was developed to ensure the security of government electronics system for the protection of our external and internal infrastructure and information.

Statement of Expenditures

Subvote	Actual 1999-2000	Actual FTEs	Budget/ Estimated 2000-2001	Budget/ Estimated FTE
Administration/Local Government Committee				
Personal Services	477,881	9	504,998	9
Operating Expenses	177,166		137,050	
Subtotal	655,047		642,048	
Planning Appeals Committee				
Personal Services	65,880	1	67,962	1
Operating Expenses	3,435		4,038	
Subtotal	69,315		72,000	
Assessment Appeals Committee				
Personal Services	230,383	5.5	232,494	4
Operating Expenses	33,189		28,600	
Subtotal	263,572		261,094	
Total	**987,934**	**15.5**	**975,142**	**14**

• Figure 1

Statement of Revenue

Description of Revenue	Actual 1999-2000	Budget/ Estimate 2000-2001
Filing Fees	43,348	37,500
Debenture Authorizations	15,652	18,000
Debenture Forms	2,061	2,700
TOTAL	**61,061**	**58,200**

• Figure 2

Local Government Committee

Major Activities

- **Approve Long Term Borrowing including Debenture Issues**

  The purpose is to ensure financial stability of local authorities and compliance with various statutes. Provide investors and the public with assurance that procedures and approvals comply with statutes and related policy.

  Includes approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose of a local improvement is to allow municipalities to undertake a work or service that specially benefits particular lands to be paid for partly or entirely by a special charge or assessment against the benefited land. Types of works and services that can be charged as a local improvement are defined within *The Local Improvements Act, 1993.*

- **Approve Capital Trust Fund Transactions**

  Capital trust funds are used by municipalities to acquire capital assets. Municipalities are encouraged to set aside surplus funds for capital items as it provides an interest free source of funds. Because funds are replenished, funds are then available for future capital acquisitions.

- **Approve investment of surplus funds, creation, use of reserve funds and use of sinking funds**.

  The purpose is to ensure municipal funds are securely invested and that other funds are used appropriately.

  The major objective of the approval process by the committee on investments is the preservation of capital and secondly, maximization of interest income.

- **Approve Sewer and Water Rates**

  Ensure utility bylaws comply with *The Urban Municipality Act, 1984* and committee procedure. Ensure rates are equitable for all users and encourage sufficient rates to provide revenue for current utility operation, expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely advice respecting all aspects of committee work.

- **Manage Union Hospital Debt**

  The Health Districts Act enables the Saskatchewan Municipal Board to bill and collect debenture debt from participating municipalities for union hospitals which no longer exist. The funds are forwarded to the appropriate financial institution. Applicable bank accounts are reconciled annually.

  In 2000, 27 municipalities were invoiced for an amount of $252,270.94. Debenture debt of one union hospital was retired in 2000.

Goals

To ensure financial stability for municipalities and security for their investors.

The following figures illustrate ongoing approvals and authorizations of the Local Government Committee for 2000.

Local Authority Debt Overview

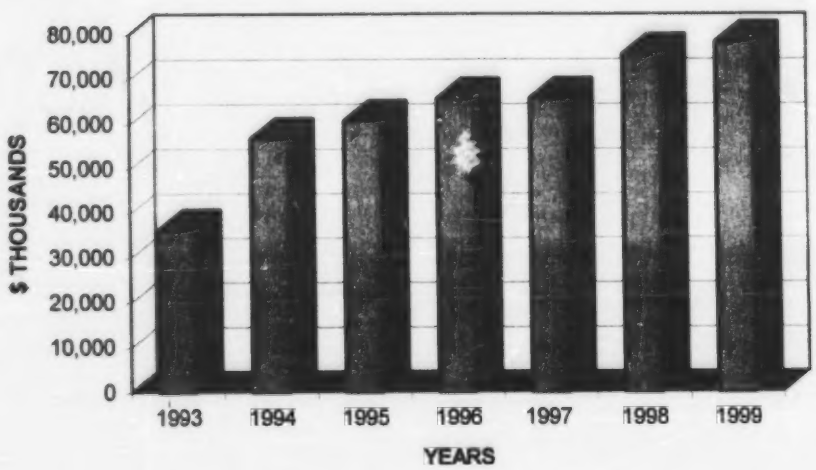
Summary of Outstanding Long Term Debt (excluding debentures) as of December 31, 1999

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL
1993	2,684	6,565	1,271	315	1,822	12,657	23,591
1994	4,344	5,773	1,326	1,538	1,786	14,767	41,937
1995	3,956	6,179	1,558	1,098	2,483	15,274	45,357
1996	4,235	7,202	1,484	887	2,164	15,972	49,540
1997	3,726	9,698	1,739	771	2,533	18,467	47,116
1998(1)	10,164	11,517	1,958	2,277	3,875	29,791	45,714
1999(1)	8,252	14,011	2,755	1,896	3,936	30,850	47,375

* **Refers to Northern Municipalities**
Loans are reported beginning 1993 due to the increased number of loans now exceeding a four year term and containing a fixed interest rate.
(1) Includes lease obligations for cities not previously recorded.

• Figure 3



• Figure 4

Local Authority Debt Overview

Long Term Debt Authorizations (excluding debentures)
as of December 31, 2000

LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF AUTHORIZATIONS
CITIES		
Total	$1,295,000	1
TOWNS		
Total	$3,932,165	25
VILLAGES		
Total	$256,300	8
RURAL MUNICIPALITIES		
Total	$677,300	4
SCHOOL DIVISIONS		
Total	$3,746,405	12
TOTAL	$9,907,170	50

• Figure 5

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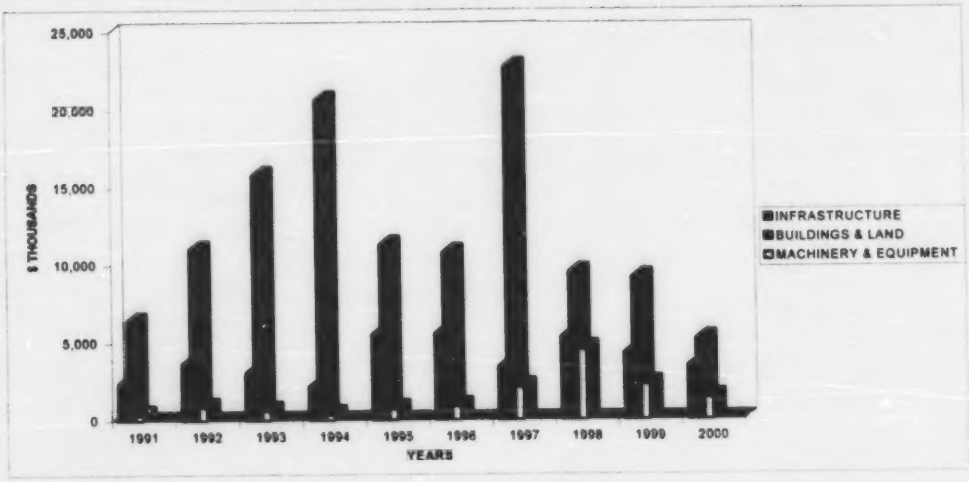
Local Authority Historical Overview

Purpose for Borrowing by Way of Long Term Loan
(excluding debentures)
(In Thousand Dollars)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
INFRASTRUCTURE										
Bridges	0	0	600	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	147	543	456	823	0	309	34	0	651	279
Dams & Reservoirs	110	73	60	0	0	0	0	95	0	0
Pavement	538	1,106	599	658	3,778	2,425	1,557	284	1,984	698
Sewage Treatment, Lagoon	124	25	326	808	165	1,205	4	1,529	145	182
Street Lighting	0	0	0	0	0	82	0	0	0	21
Water Facilities	1,292	474	989	43	1,219	975	1,547	2,059	1,113	2,114
Irrigation Projects	0	0	0	0	54	182	0	0	0	0
Park Systems	0	0	0	0	12	300	0	0	0	0
Other	170	1,392	0	0	249	50	231	1,288	377	122
Total	2,381	3,613	3,030	2,132	5,467	5,508	3,373	5,255	4,250	3,416
BUILDINGS & LAND										
Offices	12	52	15	147	45	641	89	595	15	425
Hospitals	226	0	40	0	0	0	157	692	30	290
Recreation & Culture	772	636	615	299	72	370	125	2,608	1,922	1,070
Schools	5,238	10,073	10,317	19,562	11,091	9,659	20,912	5,092	7,044	3,101
Fire Stations	0	60	0	0	0	0	0	0	11	180
Residential Housing	0	0	0	0	0	0	592	0	0	31
Land	95	136	4,757	587	20	30	830	424	45	22
Total	6,343	10,959	15,744	20,595	11,228	10,700	22,685	9,411	9,067	5,119
MACHINERY & EQUIPMENT										
Computers	0	43	110	88	333	0	463	30	0	0
Protective	48	58	80	0	13	131	0	81	481	235
Transportation	308	678	479	0	295	653	873	499	978	1,067
Other	0	107	54	263	81	90	753	3,880	784	70
Total	356	886	613	351	722	874	2,089	4,490	2,243	1,372



• Figure 6

Local Authority Debt Overview

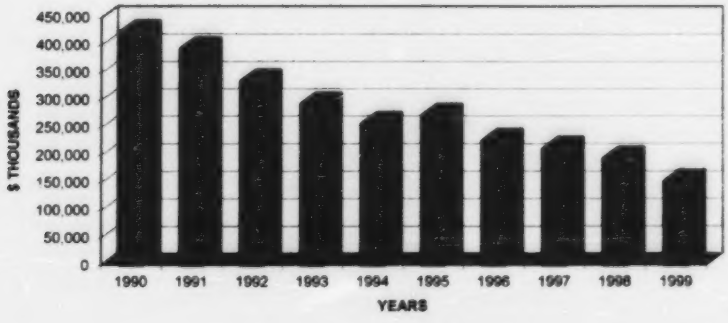
SUMMARY OF OUTSTANDING DEBENTURE DEBT
as of December 31, 1999

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	(1) HOSPITAL	GRAND TOTAL
1990	179,670	19,619	1,859	13	20	201,181	217,813	4,687	423,681
1991	178,784	19,117	2,064	0	214	200,179	186,464	6,581	393,224
1992	167,614	18,073	1,881	0	185	187,753	140,413	5,845	334,011
1993	146,012	15,983	1,637	1,400	165	165,197	127,152	0	292,349
1994	136,279	13,256	1,277	1,302	144	152,258	103,697	0	255,955
1995	173,053	13,196	1,375	1,196	121	188,941	81,733	0	270,674
1996	154,608	10,945	1,105	1,083	0	167,741	57,399	0	225,140
1997	157,811	9,122	858	961	0	168,752	42,115	0	210,867
1998	156,290	9,222	717	686	0	166,915	25,911	0	192,826
1999	122,458	10,325	921	634	0	134,338	17,245	0	151,583

*** Refers to Northern Municipalities**

NOTE: The above table does not include debenture debt for Conservation and Development Areas.
(1) - Excludes municipal hospital debt for Regina and Saskatoon.
In these cases the net hospital debt is included in the City Municipal debt figure.



• Figure 7

Local Authority Debt Overview

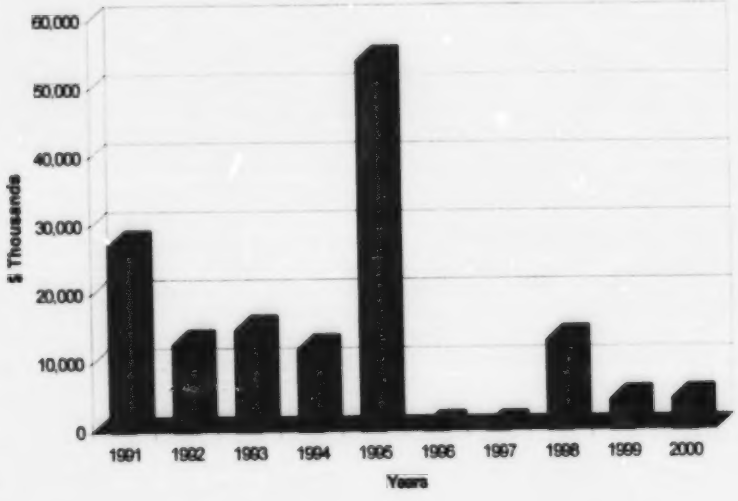
ANNUAL DEBENTURES ISSUED 1991 - 2000

(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		R.M.		HOSPITALS		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1991	1	15,000	13	2,215	6	538	9	7,347	2	205	4	1,800	35	27,105
1992	5	7,966	8	1,828	2	178	1	1,565	0	0	2	1,070	18	12,607
1993	2	6,139	8	4,671	1	118	3	3,711	0	0	0	0	14	14,639
1994	3	4,300	2	485	0	0	4	7,018	0	0	0	0	9	11,803
1995	4	51,147	5	721	3	355	5	1,677	0	0	0	0	17	53,900
1996	1	326	2	209	0	0	0	0	0	0	0	0	3	535
1997	1	116	2	410	0	0	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	0	0	10	12,928
1999	0	0	9	3,830	3	341	0	0	0	0	0	0	12	4,171
2000	0	0	7	2,801	8	1,349	0	0	1	140	0	0	16	4,290

No. - Number of issues

* - Does not include Lloydminster



• Figure 8

Local Authority Debt Overview

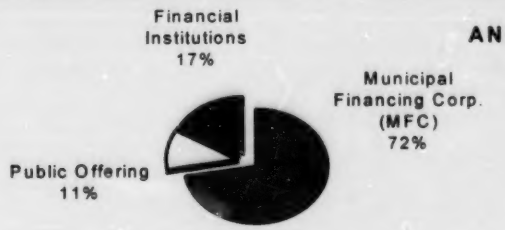
DEBENTURES SIGNED AND SEALED IN 2000

LOCAL AUTHORITY	NO. OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
TOWNS			
Total	6	$2,415,721	6.98%
VILLAGES			
Total	5	$976,000	6.96%
TOTAL	11	$3,391,721	6.97%

• Figure 9

Local Authority Debt Overview

Debenture Purchasers Overview for Annuity Debentures as of December 31, 2000



ANNUITY DEBENTURES

Municipal Financing Corporation (MFC)	$2,451,721
Public Offering	$380,000
Financial Institutions	$560,000
TOTAL	$3,391,721

• Figure 10

Local Authority Debt Overview

DEBENTURE AUTHORIZATIONS
as of December 31, 2000

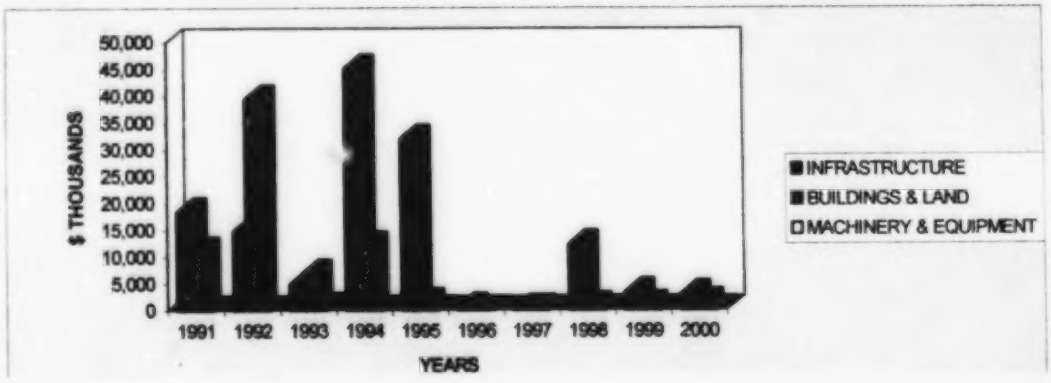
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF APPLICATIONS
RURAL MUNICIPALITIES		
Total	$140,000	1
TOWNS		
Total	$2,801,000	7
VILLAGES		
Total	$1,349,000	8
TOTAL	$4,290,000	16

• Figure 11

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures (In Thousand Dollars)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
INFRASTRUCTURE										
Bridges	0	0	600	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	363	1,484	456	0	541	381	116	133	0	160
Dams & Reservoirs	0	4,500	285	0	0	0	0	0	500	0
Pavement	899	4,389	1,058	0	0	154	160	133	0	194
Sewage Treatment, Lagoon	389	1,080	775	44,553	18,000	0	0	10,500	158	0
Street Lighting	0	0	600	0	0	0	0	0	0	0
Water Facilities	16,752	2,619	1,033	485	13,354	0	0	1,236	2,326	1,969
Sanitary sewers, lift stations	0	0	0	0	14	0	0	200	298	589
Other	0	650	0	0	0	0	0	0	0	0
Total	18,383	14,722	4,807	45,038	31,909	535	276	12,202	3,282	2,912
BUILDINGS & LAND										
Offices	70	175	0	1,235	0	0	0	0	125	440
Hospitals	1,770	0	0	0	0	0	0	0	0	200
Recreation & Culture	995	38,962	600	0	50	0	0	200	475	540
Schools	8,174	220	6,192	10,760	1,160	0	0	491	0	0
Garages	0	0	0	0	190	0	0	0	0	0
Land	0	0	0	0	0	0	0	0	290	59
Other	0	0	0	0	0	0	250	0	0	139
Total	11,009	39,357	6,792	11,995	1,400	0	250	691	890	1,378
MACHINERY & EQUIPMENT										
Protective	0	0	600	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	35	0	0
Total	0	0	600	0	0	0	0	35	0	0



• Figure 12

Local Authority Overview of Local Improvements

LOCAL IMPROVEMENT PROJECTS APPROVED
for the year 2000

PROPOSED WORK AND ESTIMATED COST				
LOCAL AUTHORITY	**NO. OF PROJECTS**	**WATER/SEWER MAINS**	**SURFACE WORKS**	**TOTAL**
CITIES	**7**	**$303,000**	**$2,296,075**	**$2,599,075**
TOWNS	**27**	**$726,795**	**$6,653,045**	**$7,379,840**
RURAL MUNICIPALITIES	**1**	**$110,000**	**$0**	**$110,000**
TOTAL	**35**	**$1,139,795**	**$8,949,120**	**$10,088,915**

Local improvement hearings pursuant to Section 5(1)(c) of
The Local Improvements Act, 1993
as of December 31, 2000

Cities: 1

• Figure 13

APPROVED CAPITAL TRUST FUND TRANSACTIONS
as of December 31, 2000

	RE-ESTABLISH		ADDITION		WITHDRAWAL		CANCELLATION	
	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT
CITIES	0	$0	0	$0	1	$195,000	0	$0
TOWNS	2	$1,285,000	2	$115,000	23	$1,389,640	2	$185,000
VILLAGES	1	$25,000	1	$5,000	7	$79,300	1	$39,000
RURAL MUNICIPALITIES	10	$2,961,500	10	$399,000	39	$3,123,223	14	$2,694,450
TOTAL	13	$4,271,500	13	$519,000	70	$4,787,163	17	$2,918,450

• Figure 14

Local Authority Overview

PURPOSE OF CAPITAL TRUST FUND WITHDRAWALS
as of December 31, 2000

INFRASTRUCTURE	AMOUNT
Curbs, Gutters, Sidewalks	$32,927
Pavement	$86,369
Sewage Treatment, Lagoon	$18,000
Water Facilities	$279,968
Landfill Works	$7,223
Street Lighting	$1,203
Other	$80,249
BUILDINGS & EQUIPMENT	
Office Buildings	$310,806
Nursing Homes	$80,000
Recreation & Culture	$119,600
Other	$15,000
MACHINERY & EQUIPMENT	
Computers	$13,276
Protective Services	$54,949
Transportation	$3,512,564
Other	$175,029
TOTAL	**$4,787,163**

• Figure 15

Local Authority Overview

APPROVED CAPITAL RESERVE FUND TRANSACTIONS
as of December 31, 2000

LOCAL AUTHORITY	WITHDRAWAL	
	Number	Amount
VILLAGES	2	$20,682
TOWNS	1	$10,000
TOTAL	2	$30,682

Purpose of Capital Reserve Fund Withdrawals
as of December 31, 2000

MACHINERY & EQUIPMENT	AMOUNT
Protective	$10,000
INFRASTRUCTURE	
Water Facilities	$20,682
TOTAL	$30,682

• Figure 16

Local Authority Approval Overview

Number of Miscellaneous Approvals and Orders Issued as of December 31, 2000

APPROVED UTILITY RATES AND CHARGES			
	CITIES: 1	**TOWNS: 34**	**VILLAGES: 44**
INVESTMENT OF SURPLUS SINKING FUND EARNINGS			
	CITIES: 1		
PERMISSION TO ENTER INTO AN AGREEMENT			
	TOWNS: 2	**RURAL MUNICIPAITIES: 2**	

• Figure 17

Property Maintenance Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning property maintenance.

  Appeals arise from decisions of local maintenance appeals board. At present, the City of Saskatoon is the only municipality to establish a local board.

- **Appeal Hearings**

  In most instances, the local board's record becomes the basis for the hearing. Hearings are held as required in Saskatoon.

- **Appeal Decisions**

  Written decisions are issued which contain reasons for the decision

Goals

- Hear appeals within three months of receipt of a notice of appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of property maintenance appeals.
- Establish a consistent basis for the decision making process.

Impact and Accomplishments

- The committee has been successful in providing an independent review of the local enforcement process.

Caseload Analysis

In 2000, seven appeals were received, six were denied and one was withdrawn.

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine municipal planning and development appeals and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are regularly held in Regina and Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons are issued based on arguments presented at the hearing.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide an information base for the general public.
- Assist the general public in understanding the policies and procedures of the committee.

Impact & Accomplishments

- Satisfaction achieved by parties to an appeal respecting turnaround time on matters before the committee.
- A clearer understanding of the appeal process by all parties concerned.
- Consistency of decisions. Provide local boards with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Analysis

In 2000, 11 new appeals were received and 13 appeals were heard which includes carry over of appeals from the previous year.

Figure No. 19 shows an analysis of the decisions rendered by the committee and organized by local authority category as follows:

	Denied	Granted	Withdrawal	Total
Cities	3	2	1	6
Towns	1	0	0	1
Villages	1	1	0	2
Rural Municipalities	2	2	0	4
Total	7	5	1	13

• Figure 18

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full time members of the Saskatchewan Municipal Board and part time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Reviews applications for the alteration of municipal boundaries or the amalgamation of municipalities.

  A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide a broad understanding of the policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Knowledge, procedural process and consistent decision making process by the committee provides a higher level of satisfaction between affected municipalities.

Caseload Analysis

In 2000, one application was received. A public hearing with the affected municipalities is to be held in 2001 respecting this application.

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention.

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons are issued based on arguments presented at the hearing.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- To establish a consistent base for the process of decision making.

Impact & Accomplishments

Mediation facilitates communication between affected parties

Caseload Analysis

In 2000, two appeals were received and heard. In one instance, the committee reviewed the Provincial Fire Commissioner's Order and rendered a decision on each item in that Order and the other appeal was denied.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments; the tax exempt status of a property and conservation and development area authority appeals.

  Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **De novo Hearings**

  De novo hearings are conducted, as required, with respect to industrial or commercial properties exceeding $1,000,000 in assessed value where the appellant, the board of revision, and the municipality agree to proceed in this manner.

  De novo hearings are also conducted, as required, where an application for leave to consolidate appeals has been granted.

- **Pre Hearing Conferences**

  Pre hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision.

- **Stated Cases**

  Cases may be stated to the Court of Appeal for Saskatchewan at the initiative of the committee. Also, any person affected by a decision of the committee may appeal to the Court of Appeal on a leave to appeal basis. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law is monitored which impacts on assessment issues.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

- To hear appeals within a reasonable time of receipt of a notice of appeal.
- Render decisions within six months of the date of a hearing where caseload allows.
- Provide an information base for the general public.
- Maintain an efficient appeal tracking system.
- Enforce procedural requirements.

Impact & Accomplishments

- Lengthy delays continue to be minimized as a result of amended hearing procedures.

Caseload Analysis

Appeals received in 2000: 144

• Figure 19

*Other - Includes villages, resort villages, conservation and development area authorities, and northern municipalities.

Caseload Analysis

Scheduled for Hearing	112
Heard	120
To be Heard	83
Withdrawn	16

Decisions Analysis

Denied	Granted	Total Issued
66	45	111

Notes:
The Caseload Analysis includes appeals received prior to 2000.

Condominium Property Act Apportionment Committee

Major Activities

- **Apportionment Applications**

  Hear and determine applications pertaining to proposed apportionment schemes not based upon unit factors.

  Applications arise pursuant to section 30.4 of *The Condominium Property Regulations*.

- **Apportionment Hearings**

  Hearings are held as required, usually in the municipality of origin.

- **Apportionment Orders**

  Written orders are issued containing the approved or amended apportionment scheme.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the issue of condominium assessment apportionment.

Goals

- To hear apportionment applications where necessary and issue orders within a reasonable time of receipt of the application.
- To provide written confirmation of the verbal order within a short time frame following the hearing.
- Provide an information base for the general public.

Caseload Analysis

In 2000, only one application was received with the related order being issued.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of The Revenue and Financial Services Act.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The Board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the Board to the Court of Queen's Bench.

The operating and staffing costs associated with this Board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Education and Health Tax Act
The Fuel Tax Act, 1987
The Liquor Consumption Tax Act
The Oil Well Income Tax Act
The Revenue and Financial Services Act
The Tobacco Tax Act

Board of Revenue Commissioners Caseload Overview

Appeal Analysis
as of December 31, 2000

Received	Heard	Decisions Rendered	To be Heard	Granted	Denied	Withdrawn	No Jurisdiction
75	1	0	*72	0	0	*14	2

*** Includes carryover Appeals from 1999**

Write off and Cancellation of Debt owing to Province
as of December 31, 2000

Cancellations Approved	Write-offs Approved
8	48

• Figure 20

Glossary of Terms

Appeal Denied - to uphold the decision of the lower court (Board of Revision).

Appeal Granted - to bestow upon someone other than the person or entity who made the initial decision at the lower court (Board of Revision).

Jurisdiction - the statutory parameters within which quasi-judicial power may be exercised.

Annuity Debenture – this method of repayment is used when there is only one or two purchasers of the debenture issue. The coupons attached to the debenture include annual payments of principal and interest until the debt is retired.

De novo Hearings – A new hearing or a hearing for the second time, contemplating an entire trial in same manner in which matter was originally heard and a review of previous hearing. Trying matter anew the same as if it had not been heard before and as if no decision had been previously rendered.